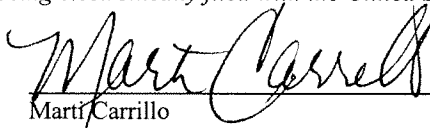


PATENT

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
AMENDMENT TRANSMITTAL LETTER**

I hereby certify that this correspondence is being electronically filed with the United States Patent and Trademark Office on November 9, 2006.


Marti Carrillo

Applicant : Hiroshi Kowaki
Application No. : 09/578,355
Filed : May 24, 2000
Title : AUDIO SYSTEM

Confirmation No. 4894

Grp./Div. : 2615
Examiner : Lun S. Lao

Docket No. : 39487/A400

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Post Office Box 7068
Pasadena, CA 91109-7068
November 9, 2006

Commissioner:

Enclosed is an amendment to the above-identified application.

CLAIMS AS AMENDED						
	Claims Remaining After Amendment	Highest Number Paid For	Number Extra Claims	Small Entity Rate	Large Entity Rate	FEE
Total Claims Fee	30	*35	0	0 x \$25.00	0 x \$50.00	0
Independent Claims	4	** 4	0	0 x \$100.00	0 x \$200.00	0
Multiple Dependent Claims ***				\$180.00	\$360.00	0
TOTAL FILING FEE						0
NO ADDITIONAL FEE REQUIRED	IF NO FEE REQUIRED, INSERT "0"					0
LIST INDEPENDENT CLAIMS: 59, 66, 74 and 81						
* IF HIGHEST NUMBER PREVIOUSLY PAID FOR IS 20 OR LESS, WRITE "20" IN COLUMN 3 ** IF HIGHEST NUMBER PREVIOUSLY PAID FOR IS 3 OR LESS, WRITE "3" IN COLUMN 3 *** PAY THIS FEE ONLY WHEN MULTIPLE DEPENDENT CLAIMS ARE ADDED FOR THE FIRST TIME						

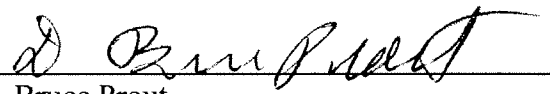
Amendment Transmittal Letter
Application No. 09/578,355

_____ Attached is our check for \$ to pay the fees calculated above.
_____ A Petition for Extension of Time and the required fee are enclosed.
X_____ Other enclosures: Comments on Statement of Reasons for Allowance

The Commissioner is hereby authorized to charge any fees under 37 CFR 1.16 and 1.17 which may be required by or to give effect to this paper to Deposit Account No. 03-1728. Please show our docket number with any charge or credit to our Deposit Account.

Respectfully submitted,

CHRISTIE, PARKER & HALE, LLP

By 
D. Bruce Prout
Reg. No. 20,958
626/795-9900

DBP/mmm

MMM PAS705980.1-* -10/19/06 1:37 PM

PATENT

Date of Notice
of Allowance : September 15, 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

I hereby certify that this correspondence is being electronically filed with the United States Patent and Trademark Office on November 9, 2006.


Marti Carrillo

Applicant : Hiroshi Kowaki
Application No. : 09/578,355
Filed : May 24, 2000
Title : AUDIO SYSTEM

Confirmation No. 4894

Grp./Div. : 2615
Examiner : Lun S. Lao

Docket No. : 39487/A400

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Post Office Box 7068
Pasadena, CA 91109-7068
November 9, 2006

Commissioner:

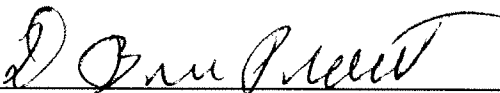
Reasons for allowance are only warranted in instances in which "the record of the prosecution as a whole does not make clear his or her reasons for allowing a claim or claims."
(37 CFR § 1.104(e))

Applicant believes the Examiner's stated reasons for allowance are unnecessary. The applicant does not necessarily agree with each statement in the reasons for allowance. While applicant agrees that the claims are allowable, applicant does not acquiesce with each statement in the reasons for allowance, that patentability requires each stated feature exactly as expressed

Appln No. 09/578,355
Stmt date November 9, 2006

by the Examiner, nor that each stated feature is required for patentability.

Respectfully submitted,
CHRISTIE, PARKER & HALE, LLP

By 

D. Bruce Prout
Reg. No. 20,958
626/795-9900

DBP/mm

MMM PAS705921.1-* -10/19/06 2:01 PM